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IN DENVER
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August 15, 2007

South Dakota Secretary of State
State Capitol, Suite 204
Business Division-Bond Information Statement Filing
500 East Capitol
Pierre, SD 57501-5070

Re: \$12,275,000 Limited Tax General Obligation Certificates, Evidencing Undivided
Interests in Lease Payments to Be Made by the Minnehaha County, South Dakota
Pursuant to a Lease-Purchase Agreement with U.S. Bank National Association
Series 2007

Dear Filing Officer:

Enclosed for filing is a Bond Information Statement for the above-referenced transaction,
along with the required Ninth Amendment to Lease-Purchase Agreement. Also enclosed is the \$1.00
filing fee.

Please return acknowledgment of filing at your earliest opportunity.

If you have any questions, please call me at (612) 371-3909.

Sincerely,



Robynn Cloyd
Legal Assistant

Enclosures

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BOND INFORMATION STATEMENT
State of South Dakota
SDCL 6-8B-19

Return:

Secretary of State
State Capitol
500 E. Capitol
Pierre, SD 57501-5077

Every public body, authority, or agency issuing any general obligation, revenue, improvements, industrial revenue, special assessment, or other bonds of any type shall file with the Secretary of State a bond information statement concerning each issue of bonds.

1. Name of issuer: Minnehaha County

2. Designation of issue: \$12,275,000 Series 2007 Limited Tax General Obligation Certificates

3. Date of issue: August 15, 2007

4. Purpose of issue: to pay the costs of acquisition, renovation, construction and equipping of an addition to the courthouse and the renovation of the parking lot adjacent to the county administration building

5. Type of bond: certificates of participation evidencing undivided interests in lease payments to be made by the Minnehaha County pursuant to a lease-purchase agreement with U.S. Bank National Association

6. Principal amount and denomination of bond:
\$12,275,000 in denominations as set forth in the attached Ninth Amendment to Lease-Purchase Agreement

7. Paying dates of principal and interest:
June 1 and December 1 of each year commencing December 1, 2007.

over

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8. Amortization schedule:

See attached Ninth Amendment to Lease-Purchase Agreement

9. Interest rate or rates, including total aggregate interest cost:

See attached Ninth Amendment to Lease-Purchase Agreement

This is to certify that the above information pertaining to Minnehaha County is true and correct on this 15th day of August, 2007.

LINDQUIST & VENNUM P.L.L.P., as
Bond Counsel

By: Elizabeth Aby

For further information regarding the enclosed filing, contact Elizabeth G. Aby, Lindquist & Vennum P.L.L.P., 4200 IDS Center, Minneapolis, Minnesota (612/371-3535)

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Execution Copy

2007

NINTH AMENDMENT TO
LEASE-PURCHASE AGREEMENT
between
U.S. BANK NATIONAL ASSOCIATION, as trustee
lessor
and
MINNEHAHA COUNTY, SOUTH DAKOTA
as lessee

Dated as of the 1st day of August, 2007

This instrument drafted by:
Lindquist & Vennum P.L.L.P.
4200 IDS Center
80 South Eighth Street
Minneapolis, Minnesota 55402

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THIS NINTH AMENDMENT TO LEASE-PURCHASE AGREEMENT dated as of August 1, 2007 (the "Ninth Amendment to Lease"), by and between U.S. BANK NATIONAL ASSOCIATION, as successor in interest to U.S. Bank Trust National Association, First Trust National Association and First Bank of South Dakota (National Association), as trustee, a banking association duly organized and existing under the laws of the United States, as lessor (the "Trustee") and MINNEHAHA COUNTY, SOUTH DAKOTA, a political subdivision of the State of South Dakota (the "County"), as lessee;

WITNESSETH:

WHEREAS, the Trustee and the County entered into a Declaration of Trust (the "Original Trust Agreement") dated as of September 1, 1992 relating to the \$9,950,000 Certificates of Participation, dated September 1, 1992 (the "1992 Certificates"), as amended and supplemented by the First Supplemental Declaration of Trust, dated as of November 1, 1994 (the "First Supplemental Trust Agreement") relating to the \$5,630,000 Certificates of Participation, Series 1994A, dated as of November 1, 1994 (the "1994A Certificates"), the Second Supplemental Declaration of Trust, dated as of April 1, 1997 (the "Second Supplemental Trust Agreement") relating to the \$3,460,000 Certificates of Participation Series 1997A (the "1997A Certificates"), the Third Supplemental Declaration of Trust, dated as of April 1, 1999 (the "Third Supplemental Trust Agreement") relating to the \$8,555,000 Certificates of Participation Series 1999 (the "1999 Certificates"), the Fourth Supplemental Declaration of Trust, dated as of December 1, 2000 (the "Fourth Supplemental Trust Agreement") relating to the \$10,000,000 Certificates of Participation Series 2000 (the "2000 Certificates") and the \$13,000,000 Certificates of Participation Series 2001 (the "2001 Certificates"), the Fifth Supplemental Declaration of Trust, dated as of September 1, 2004 (the "Fifth Supplemental Trust Agreement") relating to the \$13,170,000 Certificates of Participation Series 2004 (the "2004 Certificates"), the Sixth Supplemental Declaration of Trust, dated as of October 1, 2005 (the "Sixth Supplemental Trust Agreement") relating to the \$1,700,000 Certificates of Participation Series 2005A (the "2005A Certificates"), the Seventh Supplemental Declaration of Trust, dated as of October 1, 2005 (the "Seventh Supplemental Trust Agreement") relating to the \$2,900,000 Certificates of Participation Series 2005C (the "2005C Certificates") and the Eighth Supplemental Declaration of Trust, dated as of October 1, 2006 (the "Eighth Supplemental Declaration of Trust Agreement") relating to the \$1,750,000 Certificates of Participation Series 2006 (the "2006 Certificates") in a Lease-Purchase Agreement between the Trustee and the County, dated as of September 1, 1992 (the "Original Lease"), as amended and supplemented by the First Amendment to Lease-Purchase Agreement, dated as of November 1, 1994 (the "First Amendment to Lease"), the Second Amendment to Lease-Purchase Agreement, dated as of April 1, 1997 (the "Second Amendment to Lease"), the Third Amendment to Lease-Purchase Agreement, dated as of April 1, 1999 (the "Third Amendment to Lease"), the Fourth Amendment to Lease-Purchase Agreement, dated as of December 1, 2000 (the "Fourth Amendment to Lease"), the Fifth Amendment to Lease-Purchase Agreement, dated as of September 1, 2004 (the "Fifth Amendment to Lease"), the Sixth Amendment to Lease-Purchase Agreement, dated as of October 1, 2005 (the "Sixth Amendment to Lease"), the Seventh Amendment to Lease-Purchase Agreement, dated as of October 1, 2005 (the "Seventh Amendment to Lease") and the Eighth Amendment to Lease-Purchase Agreement, dated as of October 1, 2006 (the "Eighth Amendment to Lease"); and

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WHEREAS, pursuant to Section 3.19 of the Original Trust Agreement, Additional Certificates (as defined in the Original Trust Agreement) may be issued under and be equally and ratably secured by the Original Trust Agreement to provide funds to pay all or any parts of the costs of acquisition, construction, furnishing and equipping of additions to the Facilities (as defined in the Original Indenture), and provided other conditions are met as set forth in Section 3.19 of the Original Trust Agreement; and

WHEREAS, the County and the Trustee may amend the Original Trust Agreement, without the consent of or notice to any of the Owners (as defined in the Original Trust Agreement) of the Certificates, under Section 7.02 of the Original Trust Agreement to issue Additional Certificates as provided in Section 3.19 of the Original Trust Agreement; and

WHEREAS, the Ninth Supplemental Trust Agreement, dated as of August 1 2007 (the "Ninth Supplemental Trust Agreement") is necessary to issue the \$12,275,000 Limited Tax General Obligation Certificates of Participation, Series 2007 (the "2007 Certificates") in the Original Lease, as amended and supplemented by the First Amendment to Lease, the Second Amendment to Lease, the Third Amendment to Lease, the Fourth Amendment to Lease, the Fifth Amendment to Lease, the Sixth Amendment to Lease, the Seventh Amendment to Lease and the Eighth Amendment to Lease between the County and the Trustee, to provide funds to pay for the costs of acquisition, renovation, construction and equipping of an addition to the courthouse and renovation of the parking lot adjacent to the county administration building; and

NOW, THEREFORE, in the joint and mutual exercise of their powers, and in consideration of the mutual covenants herein contained, the parties hereto recite and agree as follows:

1. All words and phrases defined in the Original Lease under Section 1.1 as amended by the First Amendment to Lease, the Second Amendment to Lease, the Third Amendment to Lease, the Fourth Amendment to Lease, the Fifth Amendment to Lease, the Sixth Amendment to Lease, the Seventh Amendment to Lease and the Eighth Amendment to Lease shall have the same meaning when used in this Ninth Amendment to Lease except as follows:

Interest: the portion of any Lease Payment designated as and comprising interest as described in Exhibit B to the Original Lease, Exhibit A to the First Amendment to Lease, Exhibit A to the Second Amendment to Lease, Exhibit A to the Third Amendment to Lease, Exhibit A to the Fourth Amendment to Lease, Exhibit A to the Fifth Amendment to Lease, Exhibit A to the Sixth Amendment to Lease, Exhibit A to the Seventh Amendment to Lease, Exhibit A to the Eighth Amendment to Lease and Exhibit A to the Ninth Amendment to Lease.

Interest Payment Date or Payment Date: any of the dates for scheduled payments of Interest as shown on Exhibit B to the Original Lease, Exhibit A to the First Amendment to Lease, Exhibit A to the Second Amendment to Lease, Exhibit A to the Third Amendment to Lease, Exhibit A to the Fourth Amendment to Lease, Exhibit A to the Fifth Amendment to Lease, Exhibit A to the Sixth Amendment to Lease, Exhibit A to the Seventh Amendment to Lease, Exhibit A to the Eighth Amendment to Lease and Exhibit A to the Ninth Amendment to Lease.

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Lease Payment: the payment due from the County to the Trustee on each Payment Date during the Term of the Lease, as shown on Exhibit B to the Original Lease, Exhibit A to the First Amendment to Lease, Exhibit A to the Second Amendment to Lease, Exhibit A to the Third Amendment to Lease, Exhibit A to the Fourth Amendment to Lease, Exhibit A to the Fifth Amendment to Lease, Exhibit A to the Sixth Amendment to Lease, Exhibit A to the Seventh Amendment to Lease, Exhibit A to the Eighth Amendment to Lease and Exhibit A to the Ninth Amendment to Lease.

Lease Payment Account: the account established under Section 4.03 of the Trust Agreement.

Payment Date: the date upon which any Lease Payment is due and payable as provided in Exhibit B to the Original Lease, Exhibit A to the First Amendment to Lease, Exhibit A to the Second Amendment to Lease, Exhibit A to the Third Amendment to Lease, Exhibit A to the Fourth Amendment to Lease, Exhibit A to the Fifth Amendment to Lease, Exhibit A to the Sixth Amendment to Lease, Exhibit A to the Seventh Amendment to Lease, Exhibit A to the Eighth Amendment to Lease and Exhibit A to the Ninth Amendment to Lease.

Principal: the portion of any Lease Payment designated as principal on Exhibit B to the Original Lease, Exhibit A to the First Amendment to Lease, Exhibit A to the Second Amendment to Lease, Exhibit A to the Third Amendment to Lease, Exhibit A to the Fourth Amendment to Lease, Exhibit A to the Fifth Amendment to Lease, Exhibit A to the Sixth Amendment to Lease, Exhibit A to the Seventh Amendment to Lease, Exhibit A to the Eighth Amendment to Lease and Exhibit A to the Ninth Amendment to Lease.

Principal Balance: as of any date, \$82,390,000 plus new issue, less the aggregate amount of Principal theretofore paid.

Principal Payment Date: any of the dates for scheduled payments of Principal, as shown on Exhibit B to Original Lease, Exhibit A to First Amendment to Lease, Exhibit A to Second Amendment to Lease, Exhibit A to Third Amendment to Lease, Exhibit A to the Fourth Amendment to Lease, Exhibit A to the Fifth Amendment to Lease, Exhibit A to the Sixth Amendment to Lease, Exhibit A to the Seventh Amendment to Lease, Exhibit A to the Eighth Amendment to Lease and Exhibit A to the Ninth Amendment to Lease.

2. Exhibit A to this Ninth Amendment to Lease sets forth the date and Interest and Principal components of each Lease Payment relating to the 2007 Certificates coming due during the Lease Term, and the provisions for prepayment of such Lease Payments.

3. Section 2.1 is deleted in its entirety and a new Section 2.1 as follows is substituted in lieu thereof:

Section 2.1. Representations, Covenants and Warranties of County. The County represents, covenants and warrants as follows:

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(a) The County is authorized under the Constitution and laws of the State to enter into the Original Lease, the First Amendment to Lease, the Second Amendment to Lease, the Third Amendment to Lease, the Fourth Amendment to Lease, the Fifth Amendment to Lease, the Sixth Amendment to Lease, the Seventh Amendment to Lease, the Eighth Amendment to Lease and the Ninth Amendment to Lease and the transactions contemplated hereby, and to perform all of its obligations thereunder or hereunder.

(b) The officers of the County executing the Original Lease, the First Amendment to Lease, the Second Amendment to Lease, the Third Amendment to Lease, the Fourth Amendment to Lease, the Fifth Amendment to Lease, the Sixth Amendment to Lease, the Seventh Amendment to Lease, the Eighth Amendment to Lease and the Ninth Amendment to Lease have been duly authorized to do so.

(c) The County will file with the Internal Revenue Service the information reporting statement required by Section 149(e) of the Code.

(d) The County agrees that it will not take any action which would have the effect of subjecting the Interest to be paid under the Lease to federal income taxes nor will the County fail to take any action which failure could result in subjecting the Interest to be paid under the Lease to federal income taxes.

4. Section 3.4 is deleted in its entirety and a new Section 3.4 as follows is substituted in lieu thereof:

Section 3.4. Lease Payments. Subject to the provisions of Section 3.5, the County shall pay to the Trustee Lease Payments at the times and in the manner specified in the Exhibit B attached to the Original Lease, Exhibit A attached to the First Amendment to Lease, Exhibit A attached to the Second Amendment to Lease, Exhibit A to the Third Amendment to Lease, Exhibit A to the Fourth Amendment to Lease, Exhibit A to the Fifth Amendment to Lease, Exhibit A to the Sixth Amendment to Lease, Exhibit A to the Seventh Amendment to Lease, Exhibit A to the Eighth Amendment to Lease and Exhibit A to the Ninth Amendment to Lease. The Lease Payments shall be paid directly to the Registrar in lawful money of the United States of America in immediately available funds on the Payment Date.

5. Section 5.7 is deleted in its entirety and a new Section 5.7 as follows is substituted in lieu thereof:

Section 5.7. Release of Facilities. The Facilities on the Land released pursuant to Section 3.06 of the Ground Lease Agreement, dated as of September 1, 1992, as amended and supplemented by the First Amendment to Ground Lease Agreement, dated as of December 1, 2000, the Second Amendment to Ground Lease Agreement, dated as of October 1, 2005 and the Third Amendment to Ground Lease Agreement, dated as of August 1, 2007, between the County and the Trustee shall be released when such related Land is released

6. Section 8.1 is deleted in its entirety and a new Section 8.1 as follows is substituted in lieu thereof:

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Section 8.1. Option to Prepay in Whole or in Part. The County shall have the option to prepay the unpaid Lease Payments but only in the manner provided in Exhibit B to the Original Lease, Exhibit A to the First Amendment to Lease, Exhibit A to the Second Amendment to Lease, Exhibit A to the Third Amendment to Lease, Exhibit A to the Fourth Amendment to Lease, Exhibit A to the Fifth Amendment to Lease, Exhibit A to the Sixth Amendment to Lease, Exhibit A to the Seventh Amendment to Lease, Exhibit A to the Eighth Amendment to Lease and Exhibit A to the Ninth Amendment to Lease.

7. Section 8.2 is deleted in its entirety and a new Section 8.2 as follows is substituted in lieu thereof:

Section 8.2. Exercise of Prepayment Option. The County shall give notice to the Trustee of its intention to exercise its prepayment option not less than 90 days in advance of the date of exercise, and shall pay to the Trustee on the date of exercise an amount equal to the amount of Principal to be prepaid, plus accrued interest to the prepayment date, as shown in Exhibit B to the Original Lease, Exhibit A to the First Amendment to Lease, Exhibit A to the Second Amendment to Lease, Exhibit A to the Third Amendment to Lease, Exhibit A to the Fourth Amendment to Lease, Exhibit A to the Fifth Amendment to Lease, Exhibit A to the Sixth Amendment to Lease, Exhibit A to the Seventh Amendment to Lease, Exhibit A to the Eighth Amendment to Lease and Exhibit A to the Ninth Amendment to Lease, less any Net Proceeds to be applied to the amount to be so paid in accordance with Section 6.2.

8. Binding Effect. This Ninth Amendment to Lease shall inure to the benefit of and shall be binding upon the Trustee and the County and their respective successors and assigns.

9. Severability. In the event any provision of this Ninth Amendment to Lease shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

10. Execution in Counterparts. This Ninth Amendment to Lease may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

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IN WITNESS WHEREOF, the Trustee has caused this Ninth Amendment to Lease to be executed in its corporate name by its duly authorized officer; and the County has caused this Ninth Amendment to Lease to be executed in its name by its duly authorized officers and sealed with its corporate seal, as of the date first above written.

U.S. BANK NATIONAL ASSOCIATION

By: _____
Its Vice President

MINNEHAHA COUNTY, SOUTH DAKOTA

By: _____
Its Chairman

(SEAL)

Attest: _____
Its County Auditor

Signature page of Ninth Amendment to Lease-Purchase Agreement dated as of August 1, 2007 between U.S. Bank National Association, as lessor, and Minnehaha County, South Dakota, as lessee.

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STATE OF SOUTH DAKOTA)
) ss.
COUNTY OF MINNEHAHA)

On this ____ day of August, 2007, before me, a Notary Public within and for said County, personally appeared _____ and Sue Roust, to me personally known, who being by me duly sworn, did say that they are the Chairman and County Auditor, respectively, of MINNEHAHA COUNTY, SOUTH DAKOTA, a political subdivision of the State of South Dakota, the subdivision referred to in the foregoing instrument; that the seal affixed to said instrument is the corporate seal of said political subdivision; that said instrument was signed and sealed in behalf of said political subdivision by authority of its Board of County Commissioners; and said Chairman and County Auditor acknowledged said instrument to be the free act and deed of said political subdivision.

(Notarial Seal)

Notary Public
Minnehaha County, South Dakota
My commission expires:

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

On this ____ day of August, 2007, before me, a Notary Public within and for said County, personally appeared _____, to me personally known, who being by me duly sworn, did say that (s)he is an Assistant Vice President of U.S. BANK NATIONAL ASSOCIATION, as successor in interest to U.S. Bank Trust National Association, First Trust National Association and First Bank of South Dakota (National Association) the banking association referred to in the foregoing instrument; that said instrument was signed and sealed in behalf of said banking association by authority and sealed in behalf of said banking association by authority of its Board of Directors; and (s)he acknowledged said instrument to be the free act and deed of said banking association.

(Notarial Seal)

Notary Public

County, _____
My commission expires:

Signature page of Ninth Amendment to Lease-Purchase Agreement dated as of August 1, 2007 between U.S. Bank National Association, as lessor, and Minnehaha County, South Dakota, as lessee.

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EXHIBIT A
Lease Payments and Prepayment Provisions

1. 2007 Lease Payment Dates; Principal and Interest Components.

Payment Date (as of Last Business Day)	Principal Amount	Interest Payment	Lease Payment
May 2008	-	\$432,028.82	\$432,028.82
November 2008	\$260,000.00	271,906.25	531,906.25
May 2009	-	266,381.25	266,381.25
November 2009	425,000.00	266,381.25	691,381.25
May 2010	-	257,350.00	257,350.00
November 2010	445,000.00	257,350.00	702,350.00
May 2011	-	247,893.75	247,893.75
November 2011	460,000.00	247,893.75	707,893.75
May 2012	-	238,118.75	238,118.75
November 2012	480,000.00	238,118.75	718,118.75
May 2013	-	227,918.75	227,918.75
November 2013	500,000.00	227,918.75	727,918.75
May 2014	-	217,293.75	217,293.75
November 2014	520,000.00	217,293.75	737,293.75
May 2015	-	206,243.75	206,243.75
November 2015	540,000.00	206,243.75	746,243.75
May 2016	-	194,768.75	194,768.75
November 2016	565,000.00	194,768.75	759,768.75
May 2017	-	182,056.25	182,056.25
November 2017	590,000.00	182,056.25	772,056.25
May 2018	-	168,781.25	168,781.25
November 2018	610,000.00	168,781.25	778,781.25
May 2019	-	155,056.25	155,056.25
November 2019	640,000.00	155,056.25	795,056.25
May 2020	-	141,456.25	141,456.25
November 2020	665,000.00	141,456.25	806,456.25
May 2021	-	127,325.00	127,325.00
November 2021	695,000.00	127,325.00	822,325.00
May 2022	-	112,121.88	112,121.88
November 2022	725,000.00	112,121.88	837,121.88
May 2023	-	96,262.50	96,262.50
November 2023	760,000.00	96,262.50	856,262.50
May 2024	-	79,637.50	79,637.50
November 2024	795,000.00	79,637.50	874,637.50
May 2025	-	61,750.00	61,750.00
November 2025	830,000.00	61,750.00	891,750.00
May 2026	-	42,037.50	42,037.50
November 2026	865,000.00	42,037.50	907,037.50
May 2027	-	21,493.75	21,493.75
November 2027	905,000.00	21,493.75	926,493.75

2. Prepayment. (a) The 2007 Certificates maturing on or after December 1, 2018, are also subject to redemption, in whole or in part in inverse order of maturity and by lot within any one maturity, on any date on or after December 1, 2017, at a redemption price equal to the principal amount to be redeemed, plus accrued interest to the date fixed for redemption.

(b) The Principal Balance shall also be subject to redemption, in whole, at a prepayment price equal to the Principal component being prepaid plus accrued interest, on any Interest Payment Date if the County exercises its option, or is required, to prepay the Principal Balance, as provided in Section 6.2 of the Lease.